

## INTERNAL SERVICE FUNDS

## INTERNAL SERVICE FUNDS

Insurance Funds – to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment.

Employee Benefits Fund – to account for the payment of sick and annual leave of terminated employees. Departments are billed for their estimated portion of the employees' severance amount.

Other Post-Employment Benefits Reserve Fund – to account for cash held in reserve on behalf of the respective entities to offset the liability for post-employment benefits.

Clark County Investment Pool Fund – to account for the costs associated with managing the County's investment portfolio. Such costs are billed to the funds participating in the investment pool and include depreciation on equipment.

Regional Justice Center Maintenance and Operations – to account for the costs associated with maintenance and operations of the Regional Justice Center. Such costs are billed to user departments and include depreciation on equipment.

County Automotive Fund – to account for the costs of acquiring vehicles and for operating a maintenance facility for automotive equipment used by County departments. Such costs are billed to the user departments and include depreciation on machinery and equipment.

Construction Management Fund – to account for costs associated with the administration of land acquisition as well as the design and development of County facilities. Such costs are billed to user departments and include depreciation on equipment.

Central Services Fund – to account for the cost of operating a central facility for providing printing and mailing services to County departments. Such costs are billed to the user departments and include depreciation on equipment.

Enterprise Resource Planning Fund – to account for expenditures associated with the acquisition and implementation of an enterprise resource planning system including vendor costs, staff costs, and future hardware and software purchases.

Information Technology Fund – to account for development costs of information systems. Such costs are allocated and billed to user departments.

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Assets  
June 30, 2010  
(With comparative totals for June 30, 2009)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 31,772,874	\$ 88,458,237	\$ 13,746,591	\$ 115,648,792	\$ 18,161,661	\$ 49,645,415
In custody of other officials	-	-	-	-	10,000	4,092,000
Loaned securities	191,924	564,662	57,954	847,380	116,434	315,754
Accounts receivable	254,178	218	-	-	133,996	439,700
Interest receivable	138,549	407,625	41,837	611,718	86,062	231,059
Due from other funds	11,633,505	4,469,613	-	44,984,989	-	-
Due from other governmental units	213,408	-	-	27,279	-	-
Inventories	-	-	-	-	-	-
Prepaid items and other current assets	-	437,370	-	-	-	-
Total Current Assets	<u>44,204,438</u>	<u>94,337,725</u>	<u>13,846,382</u>	<u>162,120,158</u>	<u>18,508,153</u>	<u>54,723,928</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	16,304,427	-	-
Capital Assets:						
Property and equipment	-	1,097,733	-	-	6,602	-
Accumulated depreciation	-	(265,228)	-	-	(6,602)	-
Total Capital Assets	-	832,505	-	-	-	-
Total noncurrent assets	-	832,505	-	16,304,427	-	-
Total Assets	<u>\$ 44,204,438</u>	<u>\$ 95,170,230</u>	<u>\$ 13,846,382</u>	<u>\$ 178,424,585</u>	<u>\$ 18,508,153</u>	<u>\$ 54,723,928</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 21,191,508	\$ 59,943,220	\$ -	\$ -	\$ 12,323,134	\$ 54,113,331
Accrued expenses	19	146,390	343,485	139,001,657	-	-
Due to other funds	-	27,279	-	-	-	-
Loaned securities	371,138	1,091,928	112,071	1,638,639	225,156	610,597
Deposits and other current liabilities	-	-	112,500	-	-	-
Total Current Liabilities	<u>21,562,665</u>	<u>61,208,817</u>	<u>568,056</u>	<u>140,640,296</u>	<u>12,548,290</u>	<u>54,723,928</u>
<b>NET ASSETS</b>						
Invested in capital assets	-	832,505	-	-	-	-
Unrestricted	22,641,773	33,128,908	13,278,326	37,784,289	5,959,863	-
Total Net Assets	<u>\$ 22,641,773</u>	<u>\$ 33,961,413</u>	<u>\$ 13,278,326</u>	<u>\$ 37,784,289</u>	<u>\$ 5,959,863</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Assets  
June 30, 2010  
(With comparative totals for June 30, 2009)  
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 20,702,424	\$ 9,529,863	\$ 1,560,474	\$ 5,652,787	\$ 13,491,629	\$ 3,293,832
In custody of other officials	-	-	-	-	-	-
Loaned securities	132,722	61,096	10,004	35,998	86,567	21,117
Accounts receivable	6,027	80,289	-	41,113	74,128	(2,901)
Interest receivable	95,812	44,105	7,222	25,987	62,492	15,244
Due from other funds	-	-	-	-	-	119,855
Due from other governmental units	-	-	-	553,223	7,190	-
Inventories	-	-	-	-	374,985	-
Prepaid items and other current assets	-	777,595	-	-	-	-
Total Current Assets	<u>20,936,985</u>	<u>10,492,948</u>	<u>1,577,700</u>	<u>6,309,108</u>	<u>14,096,991</u>	<u>3,447,147</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	-	-	-
Capital Assets:						
Property and equipment	154,558	-	-	8,959	11,337,627	138,171
Accumulated depreciation	(154,558)	-	-	(3,733)	(10,791,785)	(114,111)
Total Capital Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,226</u>	<u>545,842</u>	<u>24,060</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,226</u>	<u>545,842</u>	<u>24,060</u>
Total Assets	<u>\$ 20,936,985</u>	<u>\$ 10,492,948</u>	<u>\$ 1,577,700</u>	<u>\$ 6,314,334</u>	<u>\$ 14,642,833</u>	<u>\$ 3,471,207</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 5,634,888	\$ 10,374,803	\$ 300,580	\$ 383,040	\$ 542,854	\$ 53,166
Accrued expenses	236,208	-	66,110	630,159	483,594	646,324
Due to other funds	40,919	-	22,733	300,069	163,674	154,581
Loaned securities	256,655	118,145	19,346	69,612	167,400	40,835
Deposits and other current liabilities	-	-	-	20	-	2,500
Total Current Liabilities	<u>6,168,670</u>	<u>10,492,948</u>	<u>408,769</u>	<u>1,382,900</u>	<u>1,357,522</u>	<u>897,406</u>
<b>NET ASSETS</b>						
Invested in capital assets	-	-	-	5,226	545,842	24,060
Unrestricted	14,768,315	-	1,168,931	4,926,208	12,739,469	2,549,741
Total Net Assets	<u>\$ 14,768,315</u>	<u>\$ -</u>	<u>\$ 1,168,931</u>	<u>\$ 4,931,434</u>	<u>\$ 13,285,311</u>	<u>\$ 2,573,801</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Assets  
June 30, 2010  
(With comparative totals for June 30, 2009)  
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals	
				2010	2009
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ 909,613	\$ 34,080,854	\$ 2,108,037	\$ 408,763,083	\$ 389,305,610
In custody of other officials	-	-	-	4,102,000	4,102,000
Loaned securities	844	214,104	5,072	2,661,632	46,694,700
Accounts receivable	56,852	112,000	217,619	1,413,219	12,117,728
Interest receivable	609	154,560	3,662	1,926,543	2,558,553
Due from other funds	-	5,212,016	-	66,419,978	15,284,483
Due from other governmental units	-	185,484	-	986,584	-
Inventories	-	-	-	374,985	450,874
Prepaid items and other current assets	-	-	-	1,214,965	1,844,198
Total Current Assets	<u>967,918</u>	<u>39,959,018</u>	<u>2,334,390</u>	<u>487,862,989</u>	<u>472,358,146</u>
Noncurrent Assets:					
Deferred charges and other assets	-	-	-	16,304,427	10,103,001
Capital Assets:					
Property and equipment	1,230,298	3,708,185	-	17,682,133	21,155,698
Accumulated depreciation	(983,973)	(2,695,359)	-	(15,015,349)	(17,632,356)
Total Capital Assets	<u>246,325</u>	<u>1,012,826</u>	<u>-</u>	<u>2,666,784</u>	<u>3,523,342</u>
Total noncurrent assets	<u>246,325</u>	<u>1,012,826</u>	<u>-</u>	<u>18,971,211</u>	<u>13,626,343</u>
Total Assets	<u>\$ 1,214,243</u>	<u>\$ 40,971,844</u>	<u>\$ 2,334,390</u>	<u>\$ 506,834,200</u>	<u>\$ 485,984,489</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 257,230	\$ 155,802	\$ 196,982	\$ 165,470,538	\$ 149,647,128
Accrued expenses	247,785	1,276,122	1,603,223	144,681,076	94,698,279
Due to other funds	104,570	245,511	259,142	1,318,478	-
Loaned securities	1,631	414,029	9,809	5,146,991	49,057,320
Deposits and other current liabilities	-	-	-	115,020	268,770
Total Current Liabilities	<u>611,216</u>	<u>2,091,464</u>	<u>2,069,156</u>	<u>316,732,103</u>	<u>293,671,497</u>
<b>NET ASSETS</b>					
Invested in capital assets	246,325	1,012,826	-	2,666,784	3,523,342
Unrestricted	356,702	37,867,554	265,234	187,435,313	188,789,650
Total Net Assets	<u>\$ 603,027</u>	<u>\$ 38,880,380</u>	<u>\$ 265,234</u>	<u>\$ 190,102,097</u>	<u>\$ 192,312,992</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
For the fiscal year Ended June 30, 2010  
(With comparative totals for the fiscal year Ended June 30, 2009)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
Operating revenues:						
Charges for services:						
Insurance	\$ 73,563,971	\$ 9,049,476	\$ 506,429	\$ 49,328,643	\$ -	\$ 12,672,820
Parking fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other operating revenues	2,333,187	832,487	-	-	315,196	899,613
Total operating revenues	<u>75,897,158</u>	<u>9,881,963</u>	<u>506,429</u>	<u>49,328,643</u>	<u>315,196</u>	<u>13,572,433</u>
Operating expenses:						
Salaries and wages	-	456,391	-	-	-	-
Employee benefits	-	175,055	-	49,445,298	-	-
Services and supplies	82,780,574	15,201,561	2,815,451	-	7,173,567	20,940,351
Depreciation	-	48,033	-	-	-	-
Total operating expenses	<u>82,780,574</u>	<u>15,881,040</u>	<u>2,815,451</u>	<u>49,445,298</u>	<u>7,173,567</u>	<u>20,940,351</u>
Operating income (loss)	<u>(6,883,416)</u>	<u>(5,999,077)</u>	<u>(2,309,022)</u>	<u>(116,655)</u>	<u>(6,858,371)</u>	<u>(7,367,918)</u>
Nonoperating revenues (expenses):						
Interest income	915,843	2,470,517	263,873	3,811,588	520,146	1,372,870
Interest expense	(4,455)	(10,620)	(1,199)	(13,138)	(2,555)	(4,952)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	(3,417)	-
Other nonoperating revenues (expenses)	109,401	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>1,020,789</u>	<u>2,459,897</u>	<u>262,674</u>	<u>3,798,450</u>	<u>514,174</u>	<u>1,367,918</u>
Income (loss) before transfers	<u>(5,862,627)</u>	<u>(3,539,180)</u>	<u>(2,046,348)</u>	<u>3,681,795</u>	<u>(6,344,197)</u>	<u>(6,000,000)</u>
Transfers from other funds	-	-	4,500,000	-	-	6,000,000
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	<u>(5,862,627)</u>	<u>(3,539,180)</u>	<u>2,453,652</u>	<u>3,681,795</u>	<u>(6,344,197)</u>	<u>-</u>
Net assets:						
Beginning of year	<u>28,504,400</u>	<u>37,500,593</u>	<u>10,824,674</u>	<u>34,102,494</u>	<u>12,304,060</u>	<u>-</u>
End of year	<u>\$ 22,641,773</u>	<u>\$ 33,961,413</u>	<u>\$ 13,278,326</u>	<u>\$ 37,784,289</u>	<u>\$ 5,959,863</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
For the fiscal year Ended June 30, 2010  
(With comparative totals for the fiscal year Ended June 30, 2009)  
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Operating revenues:						
Charges for services:						
Insurance	\$ 2,234,731	\$ 4,843,736	\$ -	\$ -	\$ -	\$ -
Parking fees	-	-	-	183,433	-	-
Other	-	-	1,676,686	8,553,012	10,243,015	2,246,664
Other operating revenues	5,150	7,965	-	1,727,264	68,420	5,045
Total operating revenues	<u>2,239,881</u>	<u>4,851,701</u>	<u>1,676,686</u>	<u>10,463,709</u>	<u>10,311,435</u>	<u>2,251,709</u>
Operating expenses:						
Salaries and wages	577,550	-	351,186	3,396,808	2,351,944	2,790,727
Employee benefits	244,191	-	138,918	1,601,415	916,287	1,054,354
Services and supplies	1,132,858	5,097,345	958,392	4,376,514	6,709,316	636,338
Depreciation	-	-	-	1,792	98,786	17,617
Total operating expenses	<u>1,954,599</u>	<u>5,097,345</u>	<u>1,448,496</u>	<u>9,376,529</u>	<u>10,076,333</u>	<u>4,499,036</u>
Operating income (loss)	<u>285,282</u>	<u>(245,644)</u>	<u>228,190</u>	<u>1,087,180</u>	<u>235,102</u>	<u>(2,247,327)</u>
Nonoperating revenues (expenses):						
Interest income	559,903	246,584	35,273	129,856	344,680	64,864
Interest expense	(2,345)	(940)	(138)	(451)	(1,272)	(192)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	447,259	-
Other nonoperating revenues (expenses)	-	-	-	208,000	-	-
Total nonoperating revenues (expenses)	<u>557,558</u>	<u>245,644</u>	<u>35,135</u>	<u>337,405</u>	<u>790,667</u>	<u>64,672</u>
Income (loss) before transfers	<u>842,840</u>	<u>-</u>	<u>263,325</u>	<u>1,424,585</u>	<u>1,025,769</u>	<u>(2,182,655)</u>
Transfers from other funds	-	-	-	-	1,000,000	2,500,000
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	<u>842,840</u>	<u>-</u>	<u>263,325</u>	<u>1,424,585</u>	<u>2,025,769</u>	<u>317,345</u>
Net assets:						
Beginning of year	<u>13,925,475</u>	<u>-</u>	<u>905,606</u>	<u>3,506,849</u>	<u>11,259,542</u>	<u>2,256,456</u>
End of year	<u>\$ 14,768,315</u>	<u>\$ -</u>	<u>\$ 1,168,931</u>	<u>\$ 4,931,434</u>	<u>\$ 13,285,311</u>	<u>\$ 2,573,801</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
For the fiscal year Ended June 30, 2010  
(With comparative totals for the fiscal year Ended June 30, 2009)

	Central Services	Enterprise Resource Planning	Information Technology	Totals	
				2010	2009
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ -	\$ 152,199,806	\$ 173,401,633
Parking fees	-	-	-	183,433	196,339
Other	6,612,385	12,840,643	10,020,015	52,192,420	50,912,028
Other operating revenues	1,484	186	5,889	6,201,886	13,931,999
Total operating revenues	<u>6,613,869</u>	<u>12,840,829</u>	<u>10,025,904</u>	<u>210,777,545</u>	<u>238,441,999</u>
Operating expenses:					
Salaries and wages	1,245,223	4,662,612	5,650,178	21,482,619	21,997,159
Employee benefits	581,689	1,650,990	2,138,141	57,946,338	59,793,347
Services and supplies	5,034,857	5,774,118	478,985	159,110,227	186,457,307
Depreciation	157,155	588,740	-	912,123	1,419,665
Total operating expenses	<u>7,018,924</u>	<u>12,676,460</u>	<u>8,267,304</u>	<u>239,451,307</u>	<u>269,667,478</u>
Operating income (loss)	<u>(405,055)</u>	<u>164,369</u>	<u>1,758,600</u>	<u>(28,673,762)</u>	<u>(31,225,479)</u>
Nonoperating revenues (expenses):					
Interest income	115	970,907	40,104	11,747,123	12,736,627
Interest expense	(25)	(3,011)	(206)	(45,499)	(521,455)
Gain (loss) on sale or disposition of property and equipment	-	-	-	443,842	249,193
Other nonoperating revenues (expenses)	-	-	-	317,401	-
Total nonoperating revenues (expenses)	<u>90</u>	<u>967,896</u>	<u>39,898</u>	<u>12,462,867</u>	<u>12,464,365</u>
Income (loss) before transfers	<u>(404,965)</u>	<u>1,132,265</u>	<u>1,798,498</u>	<u>(16,210,895)</u>	<u>(18,761,114)</u>
Transfers from other funds	-	1,533,264	-	15,533,264	23,559,140
Transfers to other funds	-	-	(1,533,264)	(1,533,264)	-
Changes in net assets	<u>(404,965)</u>	<u>2,665,529</u>	<u>265,234</u>	<u>(2,210,895)</u>	<u>4,798,026</u>
Net assets:					
Beginning of year	<u>1,007,992</u>	<u>36,214,851</u>	<u>-</u>	<u>192,312,992</u>	<u>187,514,966</u>
End of year	<u>\$ 603,027</u>	<u>\$ 38,880,380</u>	<u>\$ 265,234</u>	<u>\$ 190,102,097</u>	<u>\$ 192,312,992</u>



Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance	LVMPD Self- Funded Industrial Insurance
Cash flows from operating activities:						
Cash received from customers	\$ 73,631,287	\$ 9,650,757	\$ 352,679	\$ 99,738	\$ -	\$ 12,690,241
Cash paid for employees and benefits	19	(598,538)	-	-	-	-
Cash paid for services and supplies	(81,539,201)	(11,157,438)	(2,891,248)	-	(5,080,751)	(11,635,807)
Other operating receipts	2,333,187	832,487	-	-	315,196	899,613
Net cash provided (used) by operating activities	<u>(5,574,708)</u>	<u>(1,272,732)</u>	<u>(2,538,569)</u>	<u>99,738</u>	<u>(4,765,555)</u>	<u>1,954,047</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	4,500,000	-	-	6,000,000
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	109,401	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>109,401</u>	<u>-</u>	<u>4,500,000</u>	<u>-</u>	<u>-</u>	<u>6,000,000</u>
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	-	3,417	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	(3,417)	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:						
Interest income	973,398	2,629,843	280,589	4,020,270	555,439	1,456,678
Net increase (decrease) in cash and cash equivalents	<u>(4,491,909)</u>	<u>1,357,111</u>	<u>2,242,020</u>	<u>4,120,008</u>	<u>(4,210,116)</u>	<u>9,410,725</u>
Cash and cash equivalents:						
Beginning of year	36,264,783	87,101,126	11,504,571	111,528,784	22,381,777	44,326,690
End of year	<u>\$ 31,772,874</u>	<u>\$ 88,458,237</u>	<u>\$ 13,746,591</u>	<u>\$ 115,648,792</u>	<u>\$ 18,171,661</u>	<u>\$ 53,737,415</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)  
(Continued)

	<u>Self-Funded Group Insurance</u>	<u>Clark County Workers' Compensation</u>	<u>Employee Benefits</u>	<u>Other Post- Employment Benefits Reserve</u>	<u>LVMPD Self- Funded Insurance</u>	<u>LVMPD Self- Funded Industrial Insurance</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ (6,883,416)	\$ (5,999,077)	\$ (2,309,022)	\$ (116,655)	\$ (6,858,371)	\$ (7,367,918)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	48,033	-	-	-	-
(Increase) decrease in accounts receivable	280,724	3,404,707	-	-	(33,865)	17,421
Increase in due from other funds	-	(2,803,426)	-	(43,000,198)	-	-
Increase in due from other governmental units	(213,408)	-	-	(27,279)	-	-
Decrease in inventory	-	-	-	-	-	-
(Increase) decrease in prepaid expense	-	196,900	-	-	-	-
Increase in deferred charges and other assets	-	-	-	(6,201,426)	-	-
Increase (decrease) in accounts payable	1,241,373	3,819,944	(75,797)	-	2,126,681	9,304,544
Increase (decrease) in accrued expenses	19	32,908	-	49,445,296	-	-
Increase in due to other funds	-	27,279	-	-	-	-
Increase (decrease) in deposits and other liabilities	-	-	(153,750)	-	-	-
Net cash provided (used) by operating activities	<u>\$ (5,574,708)</u>	<u>\$ (1,272,732)</u>	<u>\$ (2,538,569)</u>	<u>\$ 99,738</u>	<u>\$ (4,765,555)</u>	<u>\$ 1,954,047</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)  
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Cash flows from operating activities:						
Cash received from customers	\$ 2,234,731	\$ 4,909,152	\$ 1,676,686	\$ 8,684,842	\$ 10,248,585	\$ 3,267,139
Cash paid for employees and benefits	(801,235)	-	(482,199)	(4,900,681)	(3,297,289)	(3,799,094)
Cash paid for services and supplies	(1,099,906)	(4,104,775)	(1,128,061)	(4,297,147)	(6,433,546)	(611,965)
Other operating receipts	5,150	7,965	-	1,727,264	68,420	5,045
Net cash provided (used) by operating activities	<u>338,740</u>	<u>812,342</u>	<u>66,426</u>	<u>1,214,278</u>	<u>586,170</u>	<u>(1,138,875)</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	-	-	1,000,000	2,500,000
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	-	-	-	208,000	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,000</u>	<u>1,000,000</u>	<u>2,500,000</u>
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	-	(33,502)	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	447,259	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,757</u>	<u>-</u>
Cash flows from investing activities:						
Interest income	<u>597,334</u>	<u>263,563</u>	<u>38,099</u>	<u>139,603</u>	<u>367,793</u>	<u>70,311</u>
Net increase (decrease) in cash and cash equivalents	<u>936,074</u>	<u>1,075,905</u>	<u>104,525</u>	<u>1,561,881</u>	<u>2,367,720</u>	<u>1,431,436</u>
Cash and cash equivalents:						
Beginning of year	<u>19,766,350</u>	<u>8,453,958</u>	<u>1,455,949</u>	<u>4,090,906</u>	<u>11,123,909</u>	<u>1,862,396</u>
End of year	<u>\$ 20,702,424</u>	<u>\$ 9,529,863</u>	<u>\$ 1,560,474</u>	<u>\$ 5,652,787</u>	<u>\$ 13,491,629</u>	<u>\$ 3,293,832</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)  
(Continued)

	<u>County Liability Insurance</u>	<u>County Liability Insurance Pool</u>	<u>Clark County Investment Pool</u>	<u>Regional Justice Center Maintenance and Operations</u>	<u>County Automotive</u>	<u>Construction Management</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ 285,282	\$ (245,644)	\$ 228,190	\$ 1,087,180	\$ 235,102	\$ (2,247,327)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	-	-	1,792	98,786	17,617
(Increase) decrease in accounts receivable	-	65,416	-	501,620	12,760	1,140,330
Increase in due from other funds	-	-	-	-	-	(119,855)
Increase in due from other governmental units	-	-	-	(553,223)	(7,190)	-
Decrease in inventory	-	-	-	-	75,889	-
(Increase) decrease in prepaid expense	-	432,333	-	-	-	-
Increase in deferred charges and other assets	-	-	-	-	-	-
Increase (decrease) in accounts payable	(7,967)	560,237	(192,402)	(220,702)	36,207	(130,208)
Increase (decrease) in accrued expenses	20,506	-	7,905	97,542	(29,058)	45,987
Increase in due to other funds	40,919	-	22,733	300,069	163,674	154,581
Increase (decrease) in deposits and other liabilities	-	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 338,740</u>	<u>\$ 812,342</u>	<u>\$ 66,426</u>	<u>\$ 1,214,278</u>	<u>\$ 586,170</u>	<u>\$ (1,138,875)</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)  
(Continued)

				Totals	
	Central Services	Enterprise Resource Planning	Information Technology	2010	2009
Cash flows from operating activities:					
Cash received from customers	\$ 6,593,214	\$ 12,737,195	\$ 10,060,530	\$ 156,836,776	\$ 222,652,879
Cash paid for employees and benefits	(1,805,663)	(5,952,612)	(7,808,867)	(29,446,159)	(29,959,075)
Cash paid for services and supplies	(5,133,764)	(6,086,276)	(97,197)	(141,297,082)	(142,918,067)
Other operating receipts	1,484	186	5,889	6,201,886	13,931,999
Net cash provided (used) by operating activities	(344,729)	698,493	2,160,355	(7,704,579)	63,707,736
Cash flows from noncapital financing activities:					
Transfers from other funds	-	1,533,264	-	15,533,264	23,559,140
Transfers to other funds	-	-	(1,533,264)	(1,533,264)	-
Other nonoperating revenues	-	-	-	317,401	-
Net cash provided (used) by noncapital financing activities	-	1,533,264	(1,533,264)	14,317,401	23,559,140
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	(25,480)	-	(55,565)	(260,490)
Proceeds (loss) from the sale of capital assets	-	-	-	443,842	249,193
Net cash provided (used) by capital and related financing activities	-	(25,480)	-	388,277	(11,297)
Cash flows from investing activities:					
Interest income	652	1,020,891	41,911	12,456,374	13,998,366
Net increase (decrease) in cash and cash equivalents	(344,077)	3,227,168	669,002	19,457,473	101,253,945
Cash and cash equivalents:					
Beginning of year	1,253,690	30,853,686	1,439,035	393,407,610	292,153,665
End of year	\$ 909,613	\$ 34,080,854	\$ 2,108,037	\$ 412,865,083	\$ 393,407,610

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2010  
(With comparative totals for the fiscal year ended June 30, 2009)  
(Continued)

				<u>Totals</u>	
	<u>Central Services</u>	<u>Enterprise Resource Planning</u>	<u>Information Technology</u>	<u>2010</u>	<u>2009</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	(405,055)	164,369	1,758,600	\$ (28,673,762)	\$ (31,225,479)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	157,155	588,740	-	912,123	1,419,665
(Increase) decrease in accounts receivable	(19,171)	5,294,052	40,515	10,704,509	(8,019,703)
Increase in due from other funds	-	(5,212,016)	-	(51,135,495)	16,251,769
Increase in due from other governmental units	-	(185,484)	-	(986,584)	47,564
Decrease in inventory	-	-	-	75,889	35,839
(Increase) decrease in prepaid expense	-	-	-	629,233	(477,759)
Increase in deferred charges and other assets	-	-	-	(6,201,426)	(10,103,001)
Increase (decrease) in accounts payable	(203,477)	(557,669)	122,646	15,823,410	48,481,160
Increase (decrease) in accrued expenses	21,249	360,990	(20,548)	49,982,796	51,831,431
Increase in due to other funds	104,570	245,511	259,142	1,318,478	(4,500,000)
Increase (decrease) in deposits and other liabilities	-	-	-	(153,750)	(33,750)
Net cash provided (used) by operating activities	<u>\$ (344,729)</u>	<u>\$ 698,493</u>	<u>\$ 2,160,355</u>	<u>\$ (7,704,579)</u>	<u>\$ 63,707,736</u>

Clark County, Nevada  
Self-Funded Group Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 66,500,000	\$ 66,500,000	\$ 73,563,971	\$ 7,063,971	\$ 69,363,043
Other operating revenues	-	-	2,333,187	2,333,187	2,058,129
Total operating revenues	<u>66,500,000</u>	<u>66,500,000</u>	<u>75,897,158</u>	<u>9,397,158</u>	<u>71,421,172</u>
Operating expenses:					
Services and supplies	<u>80,108,106</u>	<u>85,108,106</u>	<u>82,780,574</u>	<u>(2,327,532)</u>	<u>71,930,690</u>
Total operating expenses	<u>80,108,106</u>	<u>85,108,106</u>	<u>82,780,574</u>	<u>(2,327,532)</u>	<u>71,930,690</u>
Operating loss	<u>(13,608,106)</u>	<u>(18,608,106)</u>	<u>(6,883,416)</u>	<u>11,724,690</u>	<u>(509,518)</u>
Nonoperating revenues (expenses):					
Interest income	400,000	400,000	915,843	515,843	1,380,130
Interest expense	(25,000)	(25,000)	(4,455)	20,545	(61,453)
Other nonoperating revenues	<u>-</u>	<u>-</u>	<u>109,401</u>	<u>109,401</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>375,000</u>	<u>375,000</u>	<u>1,020,789</u>	<u>645,789</u>	<u>1,318,677</u>
Net income (loss)	<u>\$ (13,233,106)</u>	<u>\$ (18,233,106)</u>	<u>\$ (5,862,627)</u>	<u>\$ 12,370,479</u>	<u>\$ 809,159</u>

(Continued)

Clark County, Nevada  
Self-Funded Group Insurance  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 66,500,000	\$ 66,500,000	\$ 73,631,287	\$ 7,131,287	\$ 70,215,507
Cash paid for employees and benefits	-	-	19	19	-
Cash paid for services and supplies	(80,133,106)	(85,133,106)	(81,539,201)	3,593,905	(68,501,929)
Other operating receipts	-	-	2,333,187	2,333,187	2,058,129
Net cash provided (used) by operating activities	<u>(13,633,106)</u>	<u>(18,633,106)</u>	<u>(5,574,708)</u>	<u>13,058,398</u>	<u>3,771,707</u>
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	109,401	109,401	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>109,401</u>	<u>109,401</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>400,000</u>	<u>400,000</u>	<u>973,398</u>	<u>573,398</u>	<u>1,560,994</u>
Net increase (decrease) in cash and cash equivalents	(13,233,106)	(18,233,106)	(4,491,909)	13,741,197	5,332,701
Cash and cash equivalents:					
Beginning of year	<u>28,048,879</u>	<u>33,048,879</u>	<u>36,264,783</u>	<u>3,215,904</u>	<u>30,932,082</u>
End of year	<u>\$ 14,815,773</u>	<u>\$ 14,815,773</u>	<u>\$ 31,772,874</u>	<u>\$ 16,957,101</u>	<u>\$ 36,264,783</u>



Clark County, Nevada  
Clark County Worker's Compensation  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 17,600,000	\$ 17,600,000	\$ 9,049,476	\$ (8,550,524)	\$ 16,710,506
Other operating revenues	-	-	832,487	832,487	5,310,809
Total operating revenues	<u>17,600,000</u>	<u>17,600,000</u>	<u>9,881,963</u>	<u>(7,718,037)</u>	<u>22,021,315</u>
Operating expenses:					
Salaries and wages	1,743,760	1,743,760	456,391	(1,287,369)	578,867
Employee benefits	237,605	237,605	175,055	(62,550)	219,478
Services and supplies	13,731,416	13,731,416	15,201,561	1,470,145	38,150,602
Depreciation	48,033	48,033	48,033	-	48,033
Total operating expenses	<u>15,760,814</u>	<u>15,760,814</u>	<u>15,881,040</u>	<u>120,226</u>	<u>38,996,980</u>
Operating income (loss)	<u>1,839,186</u>	<u>1,839,186</u>	<u>(5,999,077)</u>	<u>(7,838,263)</u>	<u>(16,975,665)</u>
Nonoperating revenues (expenses):					
Interest income	800,000	800,000	2,470,517	1,670,517	3,358,588
Interest expense	<u>(25,000)</u>	<u>(25,000)</u>	<u>(10,620)</u>	<u>14,380</u>	<u>(149,818)</u>
Total nonoperating revenues (expenses)	<u>775,000</u>	<u>775,000</u>	<u>2,459,897</u>	<u>1,684,897</u>	<u>3,208,770</u>
Net income (loss)	<u>\$ 2,614,186</u>	<u>\$ 2,614,186</u>	<u>\$ (3,539,180)</u>	<u>\$ (6,153,366)</u>	<u>\$ (13,766,895)</u>

(Continued)

Clark County, Nevada  
Clark County Worker's Compensation  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,000,000	\$ 1,000,000	\$ 9,650,757	\$ 8,650,757	\$ 16,113,640
Cash paid for employees and benefits	(1,981,365)	(1,981,365)	(598,538)	1,382,827	(794,926)
Cash paid for services and supplies	(13,756,416)	(13,756,416)	(11,157,438)	2,598,978	(14,880,522)
Other operating receipts	16,600,000	16,600,000	832,487	(15,767,513)	5,310,809
Net cash provided (used) by operating activities	1,862,219	1,862,219	(1,272,732)	(3,134,951)	5,749,001
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(10,000)	(10,000)	-	10,000	-
Net cash provided (used) by capital and related financing activities	(10,000)	(10,000)	-	10,000	-
Cash flows from investing activities:					
Interest income	800,000	800,000	2,629,843	1,829,843	3,819,581
Net increase in cash and cash equivalents	2,652,219	2,652,219	1,357,111	(1,295,108)	9,568,582
Cash and cash equivalents:					
Beginning of year	83,700,278	83,700,278	87,101,126	3,400,848	77,532,544
End of year	\$ 86,352,497	\$ 86,352,497	\$ 88,458,237	\$ 2,105,740	\$ 87,101,126

Clark County, Nevada  
Employee Benefits  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ 506,429	\$ 506,429	\$ -
Total operating revenues	-	-	506,429	506,429	-
Operating expenses:					
Salaries and wages	3,000,000	3,000,000	-	(3,000,000)	1,019,346
Employee benefits	100,000	100,000	-	(100,000)	22,923
Services and supplies	4,980,000	4,980,000	2,815,451	(2,164,549)	3,223,872
Total operating expenses	8,080,000	8,080,000	2,815,451	(5,264,549)	4,266,141
Operating income (loss)	(8,080,000)	(8,080,000)	(2,309,022)	5,770,978	(4,266,141)
Nonoperating revenues (expenses):					
Interest income	100,000	100,000	263,873	163,873	467,024
Interest expense	(10,000)	(10,000)	(1,199)	8,801	(21,892)
Total nonoperating revenues (expenses)	90,000	90,000	262,674	172,674	445,132
Income before transfers	(7,990,000)	(7,990,000)	(2,046,348)	5,943,652	(3,821,009)
Transfers from other funds	2,000,000	4,500,000	4,500,000	-	2,000,000
Net income (loss)	<u>\$ (5,990,000)</u>	<u>\$ (3,490,000)</u>	<u>\$ 2,453,652</u>	<u>\$ 5,943,652</u>	<u>\$ (1,821,009)</u>

(Continued)

Clark County, Nevada  
Employee Benefits  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ -	\$ 352,679	\$ 352,679	\$ (33,750)
Cash paid for employees and benefits	(3,100,000)	(3,100,000)	-	3,100,000	(698,784)
Cash paid for services and supplies	(4,990,000)	(4,990,000)	(2,891,248)	2,098,752	(3,365,817)
Net cash used by operating activities	(8,090,000)	(8,090,000)	(2,538,569)	5,551,431	(4,098,351)
Cash flows from noncapital financing activities:					
Transfers from other funds	2,000,000	4,500,000	4,500,000	-	2,000,000
Net cash provided by noncapital financing activities	2,000,000	4,500,000	4,500,000	-	2,000,000
Cash flows from investing activities:					
Interest income	100,000	100,000	280,589	180,589	516,911
Net increase (decrease) in cash and cash equivalents	(5,990,000)	(3,490,000)	2,242,020	5,732,020	(1,581,440)
Cash and cash equivalents:					
Beginning of year	10,361,011	10,361,011	11,504,571	1,143,560	13,086,011
End of year	\$ 4,371,011	\$ 6,871,011	\$ 13,746,591	\$ 6,875,580	\$ 11,504,571

Clark County, Nevada  
Other Post-Employment Benefits Reserve  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 14,624,543	\$ 49,328,643	\$ 49,328,643	\$ -	\$ 60,504,446
Total operating revenues	14,624,543	49,328,643	49,328,643	-	60,504,446
Operating expenses:					
Employee benefits	-	49,445,298	49,445,298	-	51,709,198
Services and supplies	90,000	-	-	-	-
Total operating expenses	90,000	49,445,298	49,445,298	-	51,709,198
Operating income (loss)	14,534,543	(116,655)	(116,655)	-	8,795,248
Nonoperating revenues (expenses):					
Interest income	700,000	700,000	3,811,588	3,111,588	2,842,367
Interest expense	(10,000)	(65,000)	(13,138)	51,862	(87,742)
Total nonoperating revenues (expenses)	690,000	635,000	3,798,450	3,163,450	2,754,625
Income before transfers	15,224,543	518,345	3,681,795	3,163,450	11,549,873
Transfers from other funds	16,600,000	-	-	-	-
Net income	\$ 31,824,543	\$ 518,345	\$ 3,681,795	\$ 3,163,450	\$ 11,549,873

(Continued)

Clark County, Nevada  
Other Post-Employment Benefits Reserve  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 14,624,543	\$ 127,018	\$ 99,738	\$ (27,280)	\$ 56,301,611
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(100,000)	(100,000)	-	100,000	-
Net cash provided by operating activities	<u>14,524,543</u>	<u>27,018</u>	<u>99,738</u>	<u>72,720</u>	<u>56,301,611</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>16,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>16,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>700,000</u>	<u>700,000</u>	<u>4,020,270</u>	<u>3,320,270</u>	<u>2,800,784</u>
Net increase (decrease) in cash and cash equivalents	31,824,543	727,018	4,120,008	3,392,990	59,102,395
Cash and cash equivalents:					
Beginning of year	<u>84,665,632</u>	<u>84,665,632</u>	<u>111,528,784</u>	<u>26,863,152</u>	<u>52,426,389</u>
End of year	<u>\$ 116,490,175</u>	<u>\$ 85,392,650</u>	<u>\$ 115,648,792</u>	<u>\$ 30,256,142</u>	<u>\$ 111,528,784</u>

Clark County, Nevada  
LVMPD Self-Funded Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 6,261,984
Other operating revenues	208,500	208,500	315,196	106,696	170,658
Total operating revenues	<u>208,500</u>	<u>208,500</u>	<u>315,196</u>	<u>106,696</u>	<u>6,432,642</u>
Operating expenses:					
Services and supplies	6,952,216	6,952,216	7,173,567	221,351	4,293,252
Depreciation	12,000	12,000	-	(12,000)	1,172
Total operating expenses	<u>6,964,216</u>	<u>6,964,216</u>	<u>7,173,567</u>	<u>209,351</u>	<u>4,294,424</u>
Operating income (loss)	<u>(6,755,716)</u>	<u>(6,755,716)</u>	<u>(6,858,371)</u>	<u>(102,655)</u>	<u>2,138,218</u>
Nonoperating revenues (expenses):					
Interest income	985,000	985,000	520,146	(464,854)	878,455
Interest expense	(84,463)	(84,463)	(2,555)	81,908	(38,265)
Loss on sale or disposition of property and equipment	-	-	(3,417)	(3,417)	-
Total nonoperating revenues (expenses)	<u>900,537</u>	<u>900,537</u>	<u>514,174</u>	<u>(386,363)</u>	<u>840,190</u>
Net income (loss)	<u>\$ (5,855,179)</u>	<u>\$ (5,855,179)</u>	<u>\$ (6,344,197)</u>	<u>\$ (489,018)</u>	<u>\$ 2,978,408</u>

(Continued)

Clark County, Nevada  
LVMPD Self-Funded Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ -	\$ -	\$ -	\$ 6,363,014
Cash paid for services and supplies	(7,036,679)	(7,036,679)	(5,080,751)	1,955,928	(4,488,862)
Other operating receipts	208,500	208,500	315,196	106,696	170,658
Net cash provided (used) by operating activities	<u>(6,828,179)</u>	<u>(6,828,179)</u>	<u>(4,765,555)</u>	<u>2,062,624</u>	<u>2,044,810</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(792,000)	(792,000)	3,417	795,417	-
Proceeds from the sale of capital assets	-	-	(3,417)	(3,417)	-
Net cash provided (used) by capital and related financing activities	<u>(792,000)</u>	<u>(792,000)</u>	<u>-</u>	<u>792,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>985,000</u>	<u>985,000</u>	<u>555,439</u>	<u>(429,561)</u>	<u>996,025</u>
Net increase (decrease) in cash and cash equivalents	(6,635,179)	(6,635,179)	(4,210,116)	2,425,063	3,040,835
Cash and cash equivalents:					
Beginning of year	<u>20,915,218</u>	<u>20,915,218</u>	<u>22,381,777</u>	<u>1,466,559</u>	<u>19,340,942</u>
End of year	<u>\$ 14,280,039</u>	<u>\$ 14,280,039</u>	<u>\$ 18,171,661</u>	<u>\$ 3,891,622</u>	<u>\$ 22,381,777</u>



Clark County, Nevada  
LVMPD Self-Funded Industrial Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 12,927,898	\$ 12,927,898	\$ 12,672,820	\$ (255,078)	\$ 15,395,564
Other operating revenues	200,000	200,000	899,613	699,613	398,952
Total operating revenues	<u>13,127,898</u>	<u>13,127,898</u>	<u>13,572,433</u>	<u>444,535</u>	<u>15,794,516</u>
Operating expenses:					
Services and supplies	14,832,898	14,832,898	20,940,351	6,107,453	28,985,724
Total operating expenses	<u>14,832,898</u>	<u>14,832,898</u>	<u>20,940,351</u>	<u>6,107,453</u>	<u>28,985,724</u>
Operating loss	<u>(1,705,000)</u>	<u>(1,705,000)</u>	<u>(7,367,918)</u>	<u>(5,662,918)</u>	<u>(13,191,208)</u>
Nonoperating revenues (expenses):					
Interest income	1,800,000	1,800,000	1,372,870	(427,130)	1,607,060
Interest expense	-	(95,000)	(4,952)	90,048	(65,469)
Total nonoperating revenues (expenses)	<u>1,800,000</u>	<u>1,705,000</u>	<u>1,367,918</u>	<u>(337,082)</u>	<u>1,541,591</u>
Income (loss) before transfers	<u>95,000</u>	<u>-</u>	<u>(6,000,000)</u>	<u>(6,000,000)</u>	<u>(11,649,617)</u>
Transfers from other funds	<u>-</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ 95,000</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ (6,000,000)</u>	<u>\$ (11,649,617)</u>

(Continued)

Clark County, Nevada  
LVMPD Self-Funded Industrial Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 12,927,898	\$ 12,927,898	\$ 12,690,241	\$ (237,657)	\$ 19,851,055
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(14,832,898)	(14,832,898)	(11,635,807)	3,197,091	(15,742,883)
Other operating receipts	200,000	200,000	899,613	699,613	398,952
Net cash provided (used) by operating activities	(1,705,000)	(1,705,000)	1,954,047	3,659,047	4,507,124
Cash flows from noncapital financing activities:					
Transfers from other funds	-	6,000,000	6,000,000	-	-
Net cash provided by noncapital financing activities	-	6,000,000	6,000,000	-	-
Cash flows from investing activities:					
Interest income	1,800,000	1,800,000	1,456,678	(343,322)	1,782,174
Net increase in cash and cash equivalents	95,000	6,095,000	9,410,725	3,315,725	6,289,298
Cash and cash equivalents:					
Beginning of year	42,924,759	42,924,759	44,326,690	1,401,931	38,037,392
End of year	\$ 43,019,759	\$ 49,019,759	\$ 53,737,415	\$ 4,717,656	\$ 44,326,690

Clark County, Nevada  
County Liability Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 2,062,233	\$ 2,062,233	\$ 2,234,731	\$ 172,498	\$ 1,841,982
Other operating revenues	-	-	5,150	5,150	198,090
Total operating revenues	<u>2,062,233</u>	<u>2,062,233</u>	<u>2,239,881</u>	<u>177,648</u>	<u>2,040,072</u>
Operating expenses:					
Salaries and wages	564,263	564,263	577,550	13,287	493,886
Employee benefits	214,175	214,175	244,191	30,016	205,273
Services and supplies	<u>1,795,839</u>	<u>3,045,839</u>	<u>1,132,858</u>	<u>(1,912,981)</u>	<u>2,434,243</u>
Total operating expenses	<u>2,574,277</u>	<u>3,824,277</u>	<u>1,954,599</u>	<u>(1,869,678)</u>	<u>3,133,402</u>
Operating income (loss)	<u>(512,044)</u>	<u>(1,762,044)</u>	<u>285,282</u>	<u>2,047,326</u>	<u>(1,093,330)</u>
Nonoperating revenues (expenses):					
Interest income	175,000	175,000	559,903	384,903	753,423
Interest expense	<u>(5,000)</u>	<u>(5,000)</u>	<u>(2,345)</u>	<u>2,655</u>	<u>(34,682)</u>
Total nonoperating revenues (expenses)	<u>170,000</u>	<u>170,000</u>	<u>557,558</u>	<u>387,558</u>	<u>718,741</u>
Net income (loss)	<u>\$ (342,044)</u>	<u>\$ (1,592,044)</u>	<u>\$ 842,840</u>	<u>\$ 2,434,884</u>	<u>\$ (374,589)</u>

(Continued)

Clark County, Nevada  
County Liability Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 2,062,233	\$ 2,062,233	\$ 2,234,731	\$ 172,498	\$ 1,963,124
Cash paid for employees and benefits	(778,438)	(778,438)	(801,235)	(22,797)	(658,581)
Cash paid for services and supplies	(1,800,839)	(3,050,839)	(1,099,906)	1,950,933	(1,805,452)
Other operating receipts	-	-	5,150	5,150	198,090
Net cash provided (used) by operating activities	(517,044)	(1,767,044)	338,740	2,105,784	(302,819)
Cash flows from investing activities:					
Interest income	175,000	175,000	597,334	422,334	870,885
Net increase (decrease) in cash and cash equivalents	(342,044)	(1,592,044)	936,074	2,528,118	568,066
Cash and cash equivalents:					
Beginning of year	18,984,455	20,234,455	19,766,350	(468,105)	19,198,284
End of year	<u>\$ 18,642,411</u>	<u>\$ 18,642,411</u>	<u>\$ 20,702,424</u>	<u>\$ 2,060,013</u>	<u>\$ 19,766,350</u>

Clark County, Nevada  
County Liability Insurance Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 4,838,386	\$ 4,838,386	\$ 4,843,736	\$ 5,350	\$ 3,324,108
Other operating revenues	-	-	7,965	7,965	451,831
Total operating revenues	<u>4,838,386</u>	<u>4,838,386</u>	<u>4,851,701</u>	<u>13,315</u>	<u>3,775,939</u>
Operating expenses:					
Services and supplies	<u>6,640,180</u>	<u>6,640,180</u>	<u>5,097,345</u>	<u>(1,542,835)</u>	<u>9,335,094</u>
Total operating expenses	<u>6,640,180</u>	<u>6,640,180</u>	<u>5,097,345</u>	<u>(1,542,835)</u>	<u>9,335,094</u>
Operating loss	<u>(1,801,794)</u>	<u>(1,801,794)</u>	<u>(245,644)</u>	<u>1,556,150</u>	<u>(5,559,155)</u>
Nonoperating revenues (expenses):					
Interest income	62,500	62,500	246,584	184,084	290,674
Interest expense	<u>(5,000)</u>	<u>(5,000)</u>	<u>(940)</u>	<u>4,060</u>	<u>(13,769)</u>
Total nonoperating revenues (expenses)	<u>57,500</u>	<u>57,500</u>	<u>245,644</u>	<u>188,144</u>	<u>276,905</u>
Net loss	<u>\$ (1,744,294)</u>	<u>\$ (1,744,294)</u>	<u>\$ -</u>	<u>\$ 1,744,294</u>	<u>\$ (5,282,250)</u>

(Continued)

Clark County, Nevada  
County Liability Insurance Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 4,838,386	\$ 4,838,386	\$ 4,909,152	\$ 70,766	\$ 4,116,551
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(6,645,180)	(6,645,180)	(4,104,775)	2,540,405	(4,894,843)
Other operating receipts	-	-	7,965	7,965	451,831
Net cash provided (used) by operating activities	<u>(1,806,794)</u>	<u>(1,806,794)</u>	<u>812,342</u>	<u>2,619,136</u>	<u>(326,461)</u>
Cash flows from investing activities:					
Interest income	<u>62,500</u>	<u>62,500</u>	<u>263,563</u>	<u>201,063</u>	<u>343,940</u>
Net increase (decrease) in cash and cash equivalents	(1,744,294)	(1,744,294)	1,075,905	2,820,199	17,479
Cash and cash equivalents:					
Beginning of year	<u>7,418,856</u>	<u>7,418,856</u>	<u>8,453,958</u>	<u>1,035,102</u>	<u>8,436,479</u>
End of year	<u>\$ 5,674,562</u>	<u>\$ 5,674,562</u>	<u>\$ 9,529,863</u>	<u>\$ 3,855,301</u>	<u>\$ 8,453,958</u>

Clark County, Nevada  
Clark County Investment Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 1,843,748	\$ 1,843,748	\$ 1,676,686	\$ (167,062)	\$ 1,190,773
Total operating revenues	<u>1,843,748</u>	<u>1,843,748</u>	<u>1,676,686</u>	<u>(167,062)</u>	<u>1,190,773</u>
Operating expenses:					
Salaries and wages	433,715	480,912	351,186	(129,726)	336,433
Employee benefits	177,210	195,224	138,918	(56,306)	130,041
Services and supplies	<u>1,375,851</u>	<u>1,375,851</u>	<u>958,392</u>	<u>(417,459)</u>	<u>1,122,351</u>
Total operating expenses	<u>1,986,776</u>	<u>2,051,987</u>	<u>1,448,496</u>	<u>(603,491)</u>	<u>1,588,825</u>
Operating income (loss)	<u>(143,028)</u>	<u>(208,239)</u>	<u>228,190</u>	<u>436,429</u>	<u>(398,052)</u>
Nonoperating revenues (expenses):					
Interest income	14,000	14,000	35,273	21,273	59,277
Interest expense	<u>(3,144)</u>	<u>(3,144)</u>	<u>(138)</u>	<u>3,006</u>	<u>(2,686)</u>
Total nonoperating revenues (expenses)	<u>10,856</u>	<u>10,856</u>	<u>35,135</u>	<u>24,279</u>	<u>56,591</u>
Income before transfers	<u>(132,172)</u>	<u>(197,383)</u>	<u>263,325</u>	<u>460,708</u>	<u>(341,461)</u>
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Net income (loss)	<u>\$ (132,172)</u>	<u>\$ (197,383)</u>	<u>\$ 263,325</u>	<u>\$ 460,708</u>	<u>\$ (341,461)</u>

(Continued)

Clark County, Nevada  
Clark County Investment Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,843,748	\$ 1,843,748	\$ 1,676,686	\$ (167,062)	\$ 1,190,773
Cash paid for employees and benefits	(610,925)	(676,136)	(482,199)	193,937	(451,699)
Cash paid for services and supplies	(1,378,995)	(1,378,995)	(1,128,061)	250,934	(742,724)
Net cash provided (used) by operating activities	(146,172)	(211,383)	66,426	277,809	(3,650)
Cash flows from noncapital financing activities:					
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,000,000)	(1,000,000)	-	1,000,000	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
Cash flows from investing activities:					
Interest income	14,000	14,000	38,099	24,099	67,748
Net increase (decrease) in cash and cash equivalents	(132,172)	(197,383)	104,525	301,908	64,098
Cash and cash equivalents:					
Beginning of year	1,132,172	1,197,383	1,455,949	258,566	1,391,851
End of year	\$ 1,000,000	\$ 1,000,000	\$ 1,560,474	\$ 560,474	\$ 1,455,949



Clark County, Nevada  
Regional Justice Center Maintenance and Operations  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	\$ 250,000	\$ 250,000	\$ 183,433	\$ (66,567)	\$ 196,339
Other	9,784,000	9,784,000	8,553,012	(1,230,988)	9,029,284
Other operating revenues	2,132,000	2,132,000	1,727,264	(404,736)	2,142,614
Total operating revenues	<u>12,166,000</u>	<u>12,166,000</u>	<u>10,463,709</u>	<u>(1,702,291)</u>	<u>11,368,237</u>
Operating expenses:					
Salaries and wages	4,063,859	4,063,859	3,396,808	(667,051)	3,482,672
Employee benefits	1,948,857	1,948,857	1,601,415	(347,442)	1,583,337
Services and supplies	5,736,025	5,736,025	4,376,514	(1,359,511)	4,879,436
Depreciation	10,000	10,000	1,792	(8,208)	1,792
Total operating expenses	<u>11,758,741</u>	<u>11,758,741</u>	<u>9,376,529</u>	<u>(2,382,212)</u>	<u>9,947,237</u>
Operating income	<u>407,259</u>	<u>407,259</u>	<u>1,087,180</u>	<u>679,921</u>	<u>1,421,000</u>
Nonoperating revenues (expenses):					
Interest income	98,000	98,000	129,856	31,856	137,739
Interest expense	(44,000)	(44,000)	(451)	43,549	(5,094)
Other nonoperating revenues (expenses)	-	-	208,000	208,000	-
Total nonoperating revenues (expenses)	<u>54,000</u>	<u>54,000</u>	<u>337,405</u>	<u>283,405</u>	<u>132,645</u>
Net income	<u>\$ 461,259</u>	<u>\$ 461,259</u>	<u>\$ 1,424,585</u>	<u>\$ 963,326</u>	<u>\$ 1,553,645</u>

(Continued)

Clark County, Nevada  
Regional Justice Center Maintenance and Operations  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 11,472,000	\$ 11,472,000	\$ 8,684,842	\$ (2,787,158)	\$ 9,315,104
Cash paid for employees and benefits	(6,012,716)	(6,012,716)	(4,900,681)	1,112,035	(5,070,535)
Cash paid for services and supplies	(5,780,025)	(5,780,025)	(4,297,147)	1,482,878	(5,001,524)
Other operating receipts	694,000	694,000	1,727,264	1,033,264	2,142,614
Net cash provided by operating activities	<u>373,259</u>	<u>373,259</u>	<u>1,214,278</u>	<u>841,019</u>	<u>1,385,659</u>
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>208,000</u>	<u>208,000</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>208,000</u>	<u>208,000</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>98,000</u>	<u>98,000</u>	<u>139,603</u>	<u>41,603</u>	<u>154,671</u>
Net increase (decrease) in cash and cash equivalents	(28,741)	(28,741)	1,561,881	1,590,622	1,540,330
Cash and cash equivalents:					
Beginning of year	<u>3,552,280</u>	<u>3,552,280</u>	<u>4,090,906</u>	<u>538,626</u>	<u>2,550,576</u>
End of year	<u>\$ 3,523,539</u>	<u>\$ 3,523,539</u>	<u>\$ 5,652,787</u>	<u>\$ 2,129,248</u>	<u>\$ 4,090,906</u>

Clark County, Nevada  
County Automotive  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 10,800,000	\$ 10,800,000	\$ 10,243,015	\$ (556,985)	\$ 10,884,176
Other operating revenues	50,000	50,000	68,420	18,420	42,444
Total operating revenues	<u>10,850,000</u>	<u>10,850,000</u>	<u>10,311,435</u>	<u>(538,565)</u>	<u>10,926,620</u>
Operating expenses:					
Salaries and wages	2,454,699	2,454,699	2,351,944	(102,755)	2,285,356
Employee benefits	1,059,974	1,059,974	916,287	(143,687)	863,566
Services and supplies	7,414,791	7,510,109	6,709,316	(800,793)	6,969,056
Depreciation	562,136	562,136	98,786	(463,350)	399,625
Total operating expenses	<u>11,491,600</u>	<u>11,586,918</u>	<u>10,076,333</u>	<u>(1,510,585)</u>	<u>10,517,603</u>
Operating income (loss)	<u>(641,600)</u>	<u>(736,918)</u>	<u>235,102</u>	<u>972,020</u>	<u>409,017</u>
Nonoperating revenues (expenses):					
Interest income	75,000	75,000	344,680	269,680	355,124
Interest expense	(16,851)	(16,851)	(1,272)	15,579	(15,000)
Gain on sale or disposition of property and equipment	-	-	447,259	447,259	252,312
Total nonoperating revenues (expenses)	<u>58,149</u>	<u>58,149</u>	<u>790,667</u>	<u>732,518</u>	<u>592,436</u>
Income (loss) before transfers	<u>(583,451)</u>	<u>(678,769)</u>	<u>1,025,769</u>	<u>1,704,538</u>	<u>1,001,453</u>
Transfers from other funds	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net income	<u>\$ 416,549</u>	<u>\$ 321,231</u>	<u>\$ 2,025,769</u>	<u>\$ 1,704,538</u>	<u>\$ 2,001,453</u>

(Continued)

Clark County, Nevada  
County Automotive  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 10,800,000	\$ 10,800,000	\$ 10,248,585	\$ (551,415)	\$ 10,920,046
Cash paid for employees and benefits	(3,514,673)	(3,514,673)	(3,297,289)	217,384	(3,455,148)
Cash paid for services and supplies	(7,431,642)	(7,526,960)	(6,433,546)	1,093,414	(7,234,930)
Other operating receipts	50,000	50,000	68,420	18,420	42,444
Net cash provided (used) by operating activities	<u>(96,315)</u>	<u>(191,633)</u>	<u>586,170</u>	<u>777,803</u>	<u>272,412</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net cash provided by noncapital financing activities	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(362,000)	(266,682)	(33,502)	233,180	(83,835)
Proceeds from the sale of capital assets	<u>-</u>	<u>-</u>	<u>447,259</u>	<u>447,259</u>	<u>252,312</u>
Net cash provided (used) by capital and related financing activities	<u>(362,000)</u>	<u>(266,682)</u>	<u>413,757</u>	<u>680,439</u>	<u>168,477</u>
Cash flows from investing activities:					
Interest income	<u>75,000</u>	<u>75,000</u>	<u>367,793</u>	<u>292,793</u>	<u>406,035</u>
Net increase in cash and cash equivalents	616,685	616,685	2,367,720	1,751,035	1,846,924
Cash and cash equivalents:					
Beginning of year	<u>10,190,367</u>	<u>10,190,367</u>	<u>11,123,909</u>	<u>933,542</u>	<u>9,276,985</u>
End of year	<u>\$ 10,807,052</u>	<u>\$ 10,807,052</u>	<u>\$ 13,491,629</u>	<u>\$ 2,684,577</u>	<u>\$ 11,123,909</u>

Clark County, Nevada  
Construction Management  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 3,336,000	\$ 3,336,000	\$ 2,246,664	\$ (1,089,336)	\$ 3,155,916
Other operating revenues	25,000	25,000	5,045	(19,955)	658,127
Total operating revenues	<u>3,361,000</u>	<u>3,361,000</u>	<u>2,251,709</u>	<u>(1,109,291)</u>	<u>3,814,043</u>
Operating expenses:					
Salaries and wages	3,183,446	3,183,446	2,790,727	(392,719)	2,829,121
Employee benefits	1,268,326	1,268,326	1,054,354	(213,972)	1,023,910
Services and supplies	1,312,066	1,312,066	636,338	(675,728)	2,155,402
Depreciation	21,561	21,561	17,617	(3,944)	24,074
Total operating expenses	<u>5,785,399</u>	<u>5,785,399</u>	<u>4,499,036</u>	<u>(1,286,363)</u>	<u>6,032,507</u>
Operating loss	<u>(2,424,399)</u>	<u>(2,424,399)</u>	<u>(2,247,327)</u>	<u>177,072</u>	<u>(2,218,464)</u>
Nonoperating revenues (expenses):					
Interest income	10,000	10,000	64,864	54,864	63,443
Interest expense	(5,688)	(5,688)	(192)	5,496	(3,370)
Total nonoperating revenues (expenses)	<u>4,312</u>	<u>4,312</u>	<u>64,672</u>	<u>60,360</u>	<u>60,073</u>
Loss before transfers	<u>(2,420,087)</u>	<u>(2,420,087)</u>	<u>(2,182,655)</u>	<u>237,432</u>	<u>(2,158,391)</u>
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net income	<u>\$ 79,913</u>	<u>\$ 79,913</u>	<u>\$ 317,345</u>	<u>\$ 237,432</u>	<u>\$ 341,609</u>

(Continued)

Clark County, Nevada  
Construction Management  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 3,336,000	\$ 3,336,000	\$ 3,267,139	\$ (68,861)	\$ (197,715)
Cash paid for employees and benefits	(4,451,772)	(4,451,772)	(3,799,094)	652,678	(3,830,124)
Cash paid for services and supplies	(1,317,754)	(1,317,754)	(611,965)	705,789	(2,140,284)
Other operating receipts	25,000	25,000	5,045	(19,955)	3,155,916
Net cash used by operating activities	<u>(2,408,526)</u>	<u>(2,408,526)</u>	<u>(1,138,875)</u>	<u>1,269,651</u>	<u>(3,012,207)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net cash provided by noncapital financing activities	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>10,000</u>	<u>10,000</u>	<u>70,311</u>	<u>60,311</u>	<u>80,613</u>
Net increase (decrease) in cash and cash equivalents	46,474	46,474	1,431,436	1,384,962	(431,594)
Cash and cash equivalents:					
Beginning of year	<u>1,697,133</u>	<u>1,697,133</u>	<u>1,862,396</u>	<u>165,263</u>	<u>2,293,990</u>
End of year	<u>\$ 1,743,607</u>	<u>\$ 1,743,607</u>	<u>\$ 3,293,832</u>	<u>\$ 1,550,225</u>	<u>\$ 1,862,396</u>

Clark County, Nevada  
Central Services  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 8,456,446	\$ 8,456,446	\$ 6,612,385	\$ (1,844,061)	\$ 7,720,849
Other operating revenues	-	-	1,484	1,484	1,185
Total operating revenues	<u>8,456,446</u>	<u>8,456,446</u>	<u>6,613,869</u>	<u>(1,842,577)</u>	<u>7,722,034</u>
Operating expenses:					
Salaries and wages	1,460,243	1,460,243	1,245,223	(215,020)	1,281,212
Employee benefits	673,343	673,343	581,689	(91,654)	553,792
Services and supplies	6,090,632	6,090,632	5,034,857	(1,055,775)	5,644,387
Depreciation	229,548	229,548	157,155	(72,393)	212,172
Total operating expenses	<u>8,453,766</u>	<u>8,453,766</u>	<u>7,018,924</u>	<u>(1,434,842)</u>	<u>7,691,563</u>
Operating income (loss)	<u>2,680</u>	<u>2,680</u>	<u>(405,055)</u>	<u>(407,735)</u>	<u>30,471</u>
Nonoperating revenues (expenses):					
Interest income	3,781	3,781	115	(3,666)	(444)
Interest expense	(402)	(402)	(25)	377	(264)
Total nonoperating revenues (expenses)	<u>3,379</u>	<u>3,379</u>	<u>90</u>	<u>(3,289)</u>	<u>(708)</u>
Net income (loss)	<u>\$ 6,059</u>	<u>\$ 6,059</u>	<u>\$ (404,965)</u>	<u>\$ (411,024)</u>	<u>\$ 29,763</u>

(Continued)

Clark County, Nevada  
Central Services  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 8,456,446	\$ 8,456,446	\$ 6,593,214	\$ (1,863,232)	\$ 7,740,037
Cash paid for employees and benefits	(2,133,586)	(2,133,586)	(1,805,663)	327,923	(1,853,947)
Cash paid for services and supplies	(6,091,034)	(6,091,034)	(5,133,764)	957,270	(5,478,371)
Other operating receipts	-	-	1,484	1,484	1,185
Net cash provided (used) by operating activities	231,826	231,826	(344,729)	(576,555)	408,904
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(192,000)	(192,000)	-	192,000	-
Net cash provided (used) by capital and related financing activities	(192,000)	(192,000)	-	192,000	-
Cash flows from investing activities:					
Interest income	3,781	3,781	652	(3,129)	7,678
Net increase (decrease) in cash and cash equivalents	43,607	43,607	(344,077)	(387,684)	416,582
Cash and cash equivalents:					
Beginning of year	361,945	361,945	1,253,690	891,745	837,108
End of year	\$ 405,552	\$ 405,552	\$ 909,613	\$ 504,061	\$ 1,253,690



Clark County, Nevada  
Enterprise Resource Planning  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 12,816,358	\$ 12,816,358	\$ 12,840,643	\$ 24,285	\$ 12,854,357
Other operating revenues	-	-	186	186	1,005
Total operating revenues	<u>12,816,358</u>	<u>12,816,358</u>	<u>12,840,829</u>	<u>24,471</u>	<u>12,855,362</u>
Operating expenses:					
Salaries and wages	4,139,360	4,139,360	4,662,612	523,252	3,678,193
Employee benefits	1,656,653	1,656,653	1,650,990	(5,663)	1,287,545
Services and supplies	9,513,307	10,142,845	5,774,118	(4,368,727)	6,856,234
Depreciation	601,169	601,169	588,740	(12,429)	732,797
Total operating expenses	<u>15,910,489</u>	<u>16,540,027</u>	<u>12,676,460</u>	<u>(3,863,567)</u>	<u>12,554,769</u>
Operating income (loss)	<u>(3,094,131)</u>	<u>(3,723,669)</u>	<u>164,369</u>	<u>3,888,038</u>	<u>300,593</u>
Nonoperating revenues (expenses):					
Interest income	89,957	89,957	970,907	880,950	488,184
Interest expense	(17,303)	(17,303)	(3,011)	14,292	(19,100)
Loss on sale or disposition of property and equipment	-	-	-	-	(3,119)
Total nonoperating revenues (expenses)	<u>72,654</u>	<u>72,654</u>	<u>967,896</u>	<u>895,242</u>	<u>465,965</u>
Income (loss) before transfers	<u>(3,021,477)</u>	<u>(3,651,015)</u>	<u>1,132,265</u>	<u>4,783,280</u>	<u>766,558</u>
Transfers from other funds	-	10,748,742	1,533,264	(9,215,478)	18,059,140
Net income (loss)	<u>\$ (3,021,477)</u>	<u>\$ 7,097,727</u>	<u>\$ 2,665,529</u>	<u>\$ (4,432,198)</u>	<u>\$ 18,825,698</u>

(Continued)

Clark County, Nevada  
Enterprise Resource Planning  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 12,816,358	\$ 12,816,358	\$ 12,737,195	\$ (79,163)	\$ 10,477,554
Cash paid for employees and benefits	(5,796,013)	(5,796,013)	(5,952,612)	(156,599)	(4,801,204)
Cash paid for services and supplies	(9,530,610)	(10,160,148)	(6,086,276)	4,073,872	(8,137,397)
Other operating receipts	-	-	186	186	1,005
Net cash provided (used) by operating activities	(2,510,265)	(3,139,803)	698,493	3,838,296	(2,460,042)
Cash flows from noncapital financing activities:					
Transfers from other funds	-	10,748,742	1,533,264	(9,215,478)	18,059,140
Net cash provided by noncapital financing activities	-	10,748,742	1,533,264	(9,215,478)	18,059,140
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(1,031,201)	(401,663)	(25,480)	376,183	(176,655)
Loss from the sale of capital assets	-	-	-	-	(3,119)
Net cash used by capital and related financing activities	(1,031,201)	(401,663)	(25,480)	376,183	(179,774)
Cash flows from investing activities:					
Interest income	89,957	89,957	1,020,891	930,934	522,214
Net increase (decrease) in cash and cash equivalents	(3,451,509)	7,297,233	3,227,168	(4,070,065)	15,941,538
Cash and cash equivalents:					
Beginning of year	9,567,327	9,567,327	30,853,686	21,286,359	14,912,148
End of year	\$ 6,115,818	\$ 16,864,560	\$ 34,080,854	\$ 17,216,294	\$ 30,853,686

Clark County, Nevada  
Information Technology  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 9,809,001	\$ 9,809,001	\$ 10,020,015	\$ 211,014	\$ 8,574,462
Other operating revenues	-	-	5,889	5,889	366
Total operating revenues	<u>9,809,001</u>	<u>9,809,001</u>	<u>10,025,904</u>	<u>216,903</u>	<u>8,574,828</u>
Operating expenses:					
Salaries and wages	6,527,100	6,527,100	5,650,178	(876,922)	6,012,073
Employee benefits	2,597,704	2,597,704	2,138,141	(459,563)	2,194,284
Services and supplies	<u>684,275</u>	<u>684,275</u>	<u>478,985</u>	<u>(205,290)</u>	<u>476,964</u>
Total operating expenses	<u>9,809,079</u>	<u>9,809,079</u>	<u>8,267,304</u>	<u>(1,541,775)</u>	<u>8,683,321</u>
Operating income (loss)	<u>(78)</u>	<u>(78)</u>	<u>1,758,600</u>	<u>1,758,678</u>	<u>(108,493)</u>
Nonoperating revenues (expenses):					
Interest income	11,532	11,532	40,104	28,572	55,583
Interest expense	<u>(4,561)</u>	<u>(4,561)</u>	<u>(206)</u>	<u>4,355</u>	<u>(2,851)</u>
Total nonoperating revenues (expenses)	<u>6,971</u>	<u>6,971</u>	<u>39,898</u>	<u>32,927</u>	<u>52,732</u>
Income (loss) before transfers	<u>6,893</u>	<u>6,893</u>	<u>1,798,498</u>	<u>1,791,605</u>	<u>(55,761)</u>
Transfers to other funds	-	(2,325,742)	(1,533,264)	792,478	-
Net income (loss)	<u>\$ 6,893</u>	<u>\$ (2,318,849)</u>	<u>\$ 265,234</u>	<u>\$ 2,584,083</u>	<u>\$ (55,761)</u>

(Continued)

Clark County, Nevada  
Information Technology  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2010  
(With comparative actual for the fiscal year ended June 30, 2009)  
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 9,809,001	\$ 9,809,001	\$ 10,060,530	\$ 251,529	\$ 8,316,328
Cash paid for employees and benefits	(9,124,804)	(9,124,804)	(7,808,867)	1,315,937	(8,344,127)
Cash paid for services and supplies	(688,836)	(688,836)	(97,197)	591,639	(502,529)
Other operating receipts	-	-	5,889	5,889	366
Net cash provided (used) by operating activities	(4,639)	(4,639)	2,160,355	2,164,994	(529,962)
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(2,325,742)	(1,533,264)	792,478	-
Net cash used by noncapital financing activities	-	(2,325,742)	(1,533,264)	792,478	-
Cash flows from investing activities:					
Interest income	11,532	11,532	41,911	30,379	68,113
Net increase (decrease) in cash and cash equivalents	6,893	(2,318,849)	669,002	2,987,851	(461,849)
Cash and cash equivalents:					
Beginning of year	630,067	2,318,849	1,439,035	(879,814)	1,900,884
End of year	\$ 636,960	\$ -	\$ 2,108,037	\$ 2,108,037	\$ 1,439,035